

CERTIFIED MAIL

JUN 15 1983

Dear Sir/Madam:

We have considered your application for recognition of exemption from Federal income tax as an organization described in section 501(c)(4) of the Internal Revenue Code.

The information submitted indicates that you were incorporated under the Non-profit Corporation Law of . Your purpose is to promote the social welfare by providing and managing facilities for use by growers, producers and makers in the public display and sale of their farm and garden products, handicrafts, and home baked goods and canned goods and other food items, thereby, to encourage the supply of such articles and thus to contribute to the betterment of community relationships and its economic health.

The activities of your organization have been to organize a community volunteer group to bring together the products of local farmers, bakers and craftspeople in an effort to bring out the people of the community in support of your historical background; and in increasing this historical interest each week a volunteer craftsman demonstrates some old time craft.

Section 501(c)(4) of the Code grants exemption to: "Civic leagues or organizations not organized for profit but operated exclusively for the promotion of social welfare, or local associations of employees."

Section 1.501(c)(4)(a)(2)(i) of the Income tax regulations states that an organization is operated exclusively for the promotion of social welfare if it is primarily engaged in promoting in some way the common good and general welfare of the people of the community. An organization embraced within this section is one which is operated primarily for the purpose of bringing about civic betterments.

The concept of social welfare includes the provision of benefits to the community at large. The providing of benefits to a narrow group of recipients, in most instances, is not considered as promoting social welfare.

CODE	INITIATOR	REVIEWER	REVIEWER	REVIEWER	REVIEWER	REVIEWER
SUP. NAME						
DATE	6-2-83	1-7				

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

RESPONSE APPROVAL AND CLEARANCE

FORM 1937-A (Rev. 9-74)

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Accordingly, we conclude that you do not qualify for recognition of exemption under section 501(c)(4) of the Internal Revenue Code. Based on the information submitted, exempt status will not be recognized under any related paragraph of section 501(c).

If you do not accept our findings, we recommend that you request a conference with a member of our Regional office of Appeals. Your request for a conference should include a written appeal giving the facts, law, and any other information to support your position as explained in the enclosed Publication 892. You will then be contacted to arrange a date for a conference. The conference may be held at the Regional office, or if you request, at any mutually convenient District office. If we do not hear from you within 30 days of the date of this letter, this determination will become final.

Sincerely yours,

████████████████████
District Director